

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5724

COMPACT FOR EDUCATION

Agency No. 342

July 1, 1990 Through June 30, 1996

Issue Date: January 3, 1997

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Agency NO. 342
July 1, 1990 Through June 30, 1996

Background

The Compact for Education is a multi-state agreement regarding education policy for K-12. Washington Laws, 1994 1st Ex. Session, Chapter 6, Section 517, repealed Washington State's participation in the Compact, under Chapter 28A.695 RCW. Accordingly this is the final audit of the Compact for Education.

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Overview

We performed the statewide single audit of the state of Washington for the fiscal year ended June 30, 1996. In accordance with the Single Audit Act of 1984, we audited the state as an entity, rather than each agency separately. The results of this audit will be published in a statewide single audit report which includes the following:

- An opinion on the financial statements.
- A report on internal control structure-related matters based solely on an assessment of control risk made as part of the audit of the financial statements.
- A report on compliance with laws and regulations that may have a material effect on the financial statements.
- An opinion on supplementary Schedule of Federal Financial Assistance.
- A report on internal controls over federal financial assistance.
- An opinion on compliance with specific requirements applicable to major federal financial assistance programs.
- A report on compliance with general requirements applicable to federal financial assistance programs.
- A report on compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions tested.
- A Schedule of Findings and Schedule of Questioned Costs.

The work performed at the Compact for Education included procedures to satisfy the requirements of the 1996 statewide single audit and supplemental reviews and tests deemed necessary in the circumstances.

In addition, we performed the audit of the Compact for Education for the fiscal years ended June 30, 1990 through 1996, as part of the statewide single audit of the state as an entity. The results of those audits have been published in statewide single audit reports dated:

- May 15, 1996, for the year ended June 30, 1995
- May 15, 1995, for the year ended June 30, 1994
- May 23, 1994, for the year ended June 30, 1993

- May 10, 1993, for the year ended June 30, 1992
- April 30, 1992, for the year ended June 30, 1991
- April 23, 1991, for the year ended June 30, 1990

Our audit for fiscal years 1990 through 1996 included procedures to express opinions on the state's financial statements and tests deemed necessary in the circumstances.

There were no findings or questioned costs for the Compact for Education.

Brian Sonntag
State Auditor

December 18, 1996